IN THE CLAIMS:

Please add claim 10 and amend claims 1-2, 4, 6 and 9 as follows:

1. (Twice Amended) A method of manufacturing a flash memory device, comprising the steps of:

sequentially forming a tunnel oxide film and a first polysilicon film on a semiconductor substrate;

B5

etching the first polysilicon film and a first portion region of the tunnel oxide film;

forming a lower oxide film on the semiconductor substrate;

performing a nitrification process to form a nitrogen-containing layer below the lower oxide film;

performing an annealing process using an oxygen gas so that the nitrogen-containing layer is transferred to a surface of the lower oxide film, thus forming a nitride film;

forming an upper oxide film on the nitride film to form a dielectric film including the lower oxide film, the nitride film, and the upper oxide film;

sequentially forming a second polysilicon film, a tungsten silicide film, and an anti-reflection film on the semiconductor substrate;

patterning the anti-reflection film, the tungsten silicide film, the second polysilicon film, and the dielectric film to form a control gate; and

patterning the first polysilicon film and the tunnel oxide film to form a floating gate.

2. (Twice Amended) The method according to claim 1, wherein the lower oxide film is formed using DiChloroSilane gas and one of N_2O and NO gas at a temperature of 810-850°C.

4. (Twice Amended) The method according to claim 1, wherein the nitrification process is performed by introducing one of N_2O and NO of 1-20ℓ into a furnace at a temperature of 810-850°C for 10-20 minutes, thus forming a nitrogen-containing layer of 3-5Å in thickness in the lower oxide film.

6. (Twice Amended) The method according to claim 1, wherein the upper oxide film is formed using DiChloroSilane gas and one of N_2O and NO gas at a temperature of 810-850°C.

9. (Twice Amended) The method according to claim 8, wherein the polysilicon film and the undoped polysilicon film are deposited at a ratio of thickness of 4:1-7:1.

10. (New) A method of manufacturing a flash memory device, comprising the steps of:

sequentially forming a tunnel oxide film and a first polysilicon film on a semiconductor substrate;

etching the first polysilicon film and a first portion region of the tunnel oxide film;

raising a surrounding temperature from a first temperature to a second temperature;

forming a lower oxide film on the semiconductor substrate at the second temperature;

performing a nitrification process to form a nitrogen-containing layer below the lower oxide film at the second temperature;

raising the surrounding temperature from the second temperature to a third temperature;

performing an annealing process at the third temperature using an oxygen gas so that the nitrogen-containing layer is transferred to a surface of the lower oxide film, thus forming a nitride film;

decreasing the surrounding temperature from the third temperature to the second temperature;

forming an upper oxide film on the nitride film at the second temperature to form a dielectric film including the lower oxide film, the nitride film, and the upper oxide film;

decreasing the surrounding temperature from the second temperature to a temperature substantially below the second temperature;

sequentially forming a second polysilicon film, a tungsten silicide film, and an anti-reflection film on the semiconductor substrate;

patterning the anti-reflection film, the tungsten silicide film, the second polysilicon film, and the dielectric film to form a control gate; and

patterning the first polysilicon film and the tunnel oxide film to form a floating gate.